

Exhibit B

Del Genio Declaration

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*Proposed Co-Counsel to the Debtors and
Debtors in Possession*

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mherz@foxrothschild.com

*Proposed Co-Counsel to the Debtors and
Debtors in Possession*

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY**

In re:

BOWFLEX INC., *et al.*,¹

Debtors.

Chapter 11

Case No. 24-12364 (ABA)

(Jointly Administered)

**DECLARATION OF ROBERT DEL GENIO IN SUPPORT OF
THE DEBTORS' APPLICATION FOR ENTRY OF AN ORDER
(I) AUTHORIZING THE RETENTION AND EMPLOYMENT OF
FTI CONSULTING, INC. AS INVESTMENT BANKER AND
FINANCIAL ADVISOR TO THE DEBTORS EFFECTIVE AS OF THE**

¹ The Debtors in these chapter 11 cases, together with the last four digits of each Debtor's federal tax identification number, are: BowFlex Inc. (2667) and BowFlex New Jersey LLC (3679). The Debtors' service address is 17750 S.E. 6th Way, Vancouver, Washington 98683.

**PETITION DATE, (II) WAIVING CERTAIN TIMEKEEPING
REQUIREMENTS, AND (III) GRANTING RELATED RELIEF**

Pursuant to 28 U.S.C. § 1746, Robert Del Genio, declares as follows:

1. I am a Senior Managing Director and the co-leader of the New York Metro Region for Corporate Finance and Restructuring at FTI Consulting, Inc. (“FTI Consulting” and together with FTICA, “FTI”), a financial advisory and investment banking firm with numerous offices throughout the country.

2. I submit this declaration (the “Declaration”) on behalf of FTI in support of the *Debtors’ Application for Entry of an Order (I) Authorizing the Retention and Employment of FTI Consulting, Inc. as Investment Banker and Financial Advisor to the Debtors Effective as of the Petition Date, (II) Waiving Certain Timekeeping Requirements, and (III) Granting Related Relief* (the “Application”).²

3. Unless otherwise stated in this Declaration, I have personal knowledge of the facts set forth herein and, if called as a witness, I would testify thereto.³

FTI’s Qualifications

4. I believe that FTI and the professionals it employs are uniquely qualified to advise the Debtors on the matters for which FTI is proposed to be employed in a cost-effective, efficient, and timely manner. FTI has a wealth of experience in providing financial advisory services in restructurings and reorganizations and enjoys an excellent reputation for services it has rendered in large and complex chapter 11 cases on behalf of debtors and creditors throughout the United States.

² Capitalized terms used but not defined in this Declaration have the meanings used in the Application.

³ Certain of the disclosures set forth herein relate to matters not within my personal knowledge but rather within the knowledge of other employees at FTI and are based on information provided to me by them.

5. FTI was engaged by the Debtors in early 2023 to assist with liquidity management and other related financial advisory services and was then engaged to assist in preparations related to a chapter 11 filing in December 2023. Through their engagement, FTI has become familiar with the Debtors' business, management, financial affairs, and capital structure. Specifically, FTI advised the Debtors prior to the Petition Date regarding, among other things, certain in- and out-of-court restructuring alternatives and ultimately advised the Debtors in preparation for these chapter 11 cases.

FTI's Disinterestedness

6. In connection with the preparation of this Declaration, FTI conducted a review of its contacts with the Debtors, their affiliates, and certain entities holding large claims against or interests in the Debtors that were made reasonably known to FTI. A listing of the parties reviewed is reflected on **Schedule 1** to this Declaration. FTI's review, completed under my supervision, consisted of a query of the **Schedule 1** parties within an internal computer database⁴ containing names of individuals and entities that are present or recent former clients of FTI. A summary of such relationships that FTI identified during this process is set forth on **Schedule 2** to this Declaration.

7. Based on the results of this review, FTI does not have a relationship with any of the parties on **Schedule 1** in matters related the Debtors or these proceedings. FTI has provided and could reasonably be expected to continue to provide services unrelated to the Debtors' cases for the various entities shown on **Schedule 2**. FTI's assistance to these parties has been related to providing various financial restructuring, litigation support, technology, strategic communications,

⁴ For the avoidance of doubt, FTI's computer database covers FTI Consulting, Inc. and its wholly-owned subsidiaries globally (including FTICA).

and economic consulting services. To the best of my knowledge, no services have been provided to these parties in interest which involve their rights in the Debtors' cases, nor does FTI's involvement in this case compromise its ability to continue such consulting services.

8. In addition to the relationships disclosed on Exhibit B, FTI discloses the following:

a. It is my understanding that American Express Company is a vendor of the Debtors.

Laureen E. Seeger, a member of the board of directors of FTI Consulting, Inc., is currently chief legal officer of the American Express Company. To the best of my knowledge, Ms. Seeger does not have any professional involvement in this matter in any capacity.

b. It is my understanding that T. Rowe Price Trust Company is a vendor of the Debtors. Upon information and belief, T. Rowe Price Trust Company is an affiliate of T. Rowe Price Group, Inc. Mark S. Bartlett, a member of the board of directors of FTI Consulting, Inc., is also a member of the board of directors of T. Rowe Price Group, Inc. To the best of my knowledge, Mr. Bartlett does not have any professional involvement in this matter in any capacity.

9. Further, as a part of its diverse practice, FTI appears in numerous cases, proceedings, and transactions that involve many different professionals, including attorneys, accountants, and financial consultants, who may represent claimants and parties in interest in the Debtors' chapter 11 cases. Also, FTI has performed in the past, and may perform in the future, advisory consulting services for various attorneys and law firms, and has been represented by several attorneys and law firms, some of whom may be involved in these proceedings. In addition, FTI has in the past, may currently, and will likely in the future be working with or against other professionals involved in these chapter 11 cases in matters unrelated to the Debtors and these cases.

Based on our current knowledge of the professionals involved, and to the best of my knowledge, none of these relationships create interests adverse to the Debtors in matters upon which FTI is to be employed, and none are in connection with the Debtors' chapter 11 cases.

10. FTI is not a "creditor" of any of the Debtors within the meaning of Bankruptcy Code section 101(10). Further, neither I nor any other member of the FTI engagement team serving the Debtors, to the best of my knowledge, (a) is a creditor, equity security holder, or insider of any of the Debtors; (b) is or has been within two years before the Petition Date, a director, officer, or employee of any of the Debtors; or (c) has any interest materially adverse to the interest of the Debtors' estate or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the Debtors, or for any other reason. As such, to the best of my knowledge and based upon the results of the relationship search described above and disclosed herein, FTI (i) is a "disinterested person" as defined in Bankruptcy Code section 101(14) and (ii) neither holds nor represents an interest adverse to the Debtors or their estates. Therefore, FTI believes it is eligible to represent the Debtors under Bankruptcy Code section 327(a).

11. It is FTI's policy and intent to update and expand its ongoing relationship search for additional parties in interest in an expedient manner. If any new material relevant facts or relationships are discovered or arise, FTI will file a supplemental declaration pursuant to Bankruptcy Rule 2014(a).

Professional Compensation

12. During the 90-day period prior to the commencement of these cases, FTI received \$2.27 million in payments from the Debtors on account of fees or expense reimbursements as set forth in the below schedule:

Investment Banking Services

Date	Invoice #	Payment
January 11, 2024	100100045029	\$50,000.00
January 15, 2024	100100049154	52,737.83
February 22, 2024	1001000450294	50,034.50
Total		\$152,772.33

Restructuring Services⁵

Date	Invoice #	Payment
January 4, 2024	100100041133	\$37,203.35
January 4, 2024	100100042783	77,030.73
January 4, 2024	100100042787	300,000.00
January 11, 2024	100100044759	115,218.82
January 19, 2024	100100045756	273,897.64
January 25, 2024	100100046680	148,000.41
February 1, 2024	100100047840	179,914.86
February 8, 2024	100100049221	168,265.63
February 15, 2024	100100049792	152,858.36
February 15, 2024	100100049849	211,470.00
February 22, 2024	100100050711	220,791.77
February 28, 2024	100100051584	106,000.00
March 4, 2024	100100052579	26,500.00
Total		\$2,017,151.57

Field Exam Services⁶

Date	Invoice #	Payment
February 1, 2024	100100048454	100,000.00
Total		\$100,000.00

13. The fee structure set forth in the Application is consistent with FTI's typical fee for work of this nature. The fees are set at a level designed to compensate FTI fairly for the work of its professionals and assistants and to cover fixed and routine overhead expenses. It is FTI's policy to charge its clients for all disbursements and expenses incurred in the rendition of services.

⁵ Includes payment of retainer balance of \$300,000.00.

⁶ Includes payment of retainer balance of \$100,000.00.

14. It is not the general practice of investment banking firms to keep detailed time records similar to those customarily kept by attorneys. FTI Consulting's professionals, when formally retained in chapter 11 cases, and when required by local rules, do, and in these cases will, keep time records in tenth of an hour increments describing their daily activities and the identity of persons who performed such tasks.

15. The fee structure set forth in the Application is comparable to those generally charged by investment banking and financial advisory firms of similar stature to FTI and for comparable engagements, both in and out of court, and reflect a balance between a fixed, monthly fee, and contingency amounts which are tied to the consummation and closing of a transaction as contemplated in the FTICA Engagement Letter.

16. The FTI Engagement Letters were negotiated at arm's length and in good faith, and I believe that the provisions contained therein are reasonable terms and conditions of FTI's employment by the Debtors. With respect to the FTI Engagement Letters' indemnification provisions, unlike the market for other professionals that a debtor or committee may retain, indemnification is a standard term of the market for investment bankers. The indemnity, moreover, is comparable to those generally obtained by investment banking firms of similar stature to FTI and for comparable engagements, both in and out of court.

17. To the best of my knowledge, (a) no commitments have been made or received by FTI with respect to compensation or payment in connection with these cases other than in accordance with applicable provisions of the Bankruptcy Code and the Bankruptcy Rules, and (b) FTI has no agreement with any other entity to share with such entity any compensation received by FTI in connection with these chapter 11 cases.

18. By reason of the foregoing, I believe FTI is eligible for employment and retention by the Debtors pursuant to sections 327(a) (as modified by section 1107(b)) and 328(a) of the Bankruptcy Code and the applicable Bankruptcy Rules and Bankruptcy Local Rules.

[Remainder of page intentionally left blank.]

I declare under penalty of perjury that the foregoing is true and correct.

Executed on March 28, 2024

/s/ Robert Del Genio

Robert Del Genio
Senior Managing Director
FTI Consulting, Inc.

Schedule 1

Potential Parties in Interest Searched¹

Debtor Affiliates

BowFlex Inc.

BowFlex New Jersey LLC

Non-Debtor Affiliates

BowFlex Delaware LLC
Nautilus (Shanghai) Fitness Equipments,
Co., Ltd.
Nautilus (Shanghai) Fitness, Co., Ltd.
Nautilus Fitness Canada, Inc.

Nautilus Fitness International B.V
Nautilus Fitness UK, Ltd.
Nautilus Switzerland AG
Pacific Direct LLC

Banks

Bank of Montreal, Toronto
Credit Suisse, Zurich
Crystal Financial LLC d/b/a SLR Credit
Solutions
Industrial And Commercial Bank Of China

JPMorgan Chase Bank, N.A.
Provident Bank
Royal Bank of Canada
Wells Fargo Bank, National Association

Material Contract Counterparties

ADOBE SYSTEMS, INC (ACH)
Alvarez & Marsal Holdings, LLC
AURUM DATA SOLUTIONS INC
BOOMI INC
CDW Direct, LLC
Chengdu Vantron Technology Co., Ltd.
(USR)
COLLINS + PARTNERS, LLC
COMPUNET INC
DISH NETWORK
Embarc Advisors LLC
EQware Engineering, Inc.
Feed Media Inc.
Five9, Inc.
Globant LLC

GUARDSMAN CPS LLC
HOFFMAN AGENCY, THE
Innova Solutions, Inc.
KPMG LLP
NINGBO SHANGYONG FITNESS
EQUIPMENT Co., Ltd. (US)
Pepper Foster Consulting, LLC
Protiviti, Inc
Qualtrics LLC
RealRyder International LLC
Seko Logistics (HK) Limited
SEKO WORLDWIDE LLC
SPIRAFLEX, INC.
Stefanini, Inc.
TEKsystems, Inc.

Debtor and Creditor Restructuring Professionals

Edelman Smithfield
Epiq

Focus Management Group
Fox Rothschild LLP

¹ The inclusion of a name or party on this list is not an admission that such party is, in fact, a member of the category identified by its above referenced header or that it is a party in interest in the Chapter 11 Cases.

FTI Consulting, Inc.
Holland & Hart LLP
Kelley Drye & Warren LLP

McGuireWoods LLP
Morgan, Lewis & Bockius LLP
Sidley Austin LLP

Current Directors and Officers

Aina E. Konold
Anne G. Saunders
Becky L. Alseth
James “Jim” Barr, IV
John R. Goeltz

Kelley Hall
Patricia “Patty” M. Ross
Ruby Sharma
Shailesh Prakash

Former Directors and Officers

Alan L. Chan
Bruce M. Cazenave
Carlos Navarro
Christopher K. Quatrochi
Ellen Raim
Garry Wiseman
Jay E. McGregor
Jeffery L. Collins

Ronald P. Badie
M. Carl Johnson, III
Marvin G. Siegert
Richard A. Horn
Sidharth Nayar
Ryan M. Simat
Wayne M. Bolio
William B. McMahon

Equity Shareholders

Armistice Capital LLC
BlackRock Fund Advisors
Namdar Igal
RBF Capital LLC

Renaissance Technologies LLC
Safe Asset Management LP
The Vanguard Group, Inc.

Top 30 Unsecured Creditors

Zhejiang Arcana Power Sports Tech. CO.,
LTD.
Ningbo ShangYong Co., Ltd. (USR)
NINGBO SHANGYONG FITNESS
EQUIPMENT Co., Ltd. (US)
Magnate Health Tech. Co., Ltd.
Cerence Operating Company
Core Health and Fitness, LLC (US)
Xiamen Everesports Goods Co., Ltd.
DongYang SOPOP Co., Ltd. (US)
US CUSTOMS & BORDER
PROTECTION
Electronic Way Technology Co., Ltd
Impact Tech, Inc.
DISH NETWORK
Dongguan MKS Electronic Controls Co.,
Ltd.

Go Configure, LLC
Nantong Ironman Co., Ltd. (US)
Lake Forest Bank & Trust Company, N.A.
VI Technologies, Inc.
Brown Printing, Inc.
FedEx (Federal Express Corp.)
TMF POLYMER SOLUTIONS INC. (US)
Columbia Tech Center, LLC
NeoU LLC
Qualtrics LLC
Coherent Solutions, Inc.
Axian, Inc.
GUARDSMAN CPS LLC
Dscout
QualityLogic, Inc.
Kimmel, Kylie
Bank-Jaffe, Leigh

Insurance Parties

ACE American Insurance Company	National Union Fire Insurance Company of
Associated Industries Insurance Company,	Pittsburg, PA
Inc.	Navigators Insurance Company, Inc.
AXIS Insurance Company	Old Republic Insurance Company
Berkley Insurance Company	The Hartford Insurance Group
Chubb	Travelers Property Casualty Insurance
Federal Insurance Company	Company
First Insurance Funding	Trumbull Insurance Company
Hartford Fire Insurance Company	Twin City Fire Insurance Company
HDI Global Insurance Company	U.S. Specialty Insurance Company
Homeland Insurance Company of New York	WOODRUFF-SAWYER OREGON, INC
Lloyds of London - Beazley	XL Insurance America Inc.
	XL Specialty Insurance Company

Landlords

Brodiaea APG, LLC	Granite REIT, LLC
Columbia Tech Center, LLC	

Lenders, Agents, Indenture Trustees or Other Debtholders

Crystal Financial SPV LLC	KATKER 2005 Kft.
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Letter of Credit & Surety Bond Parties

American Alternative Insurance Corporation	Nova Casualty Company
Citizens Insurance Company of America	Roanoke Insurance Group
Massachusetts Bay Insurance Company	The Hanover Insurance Company

Litigation Parties

Abrams, Richard	Johnston, Kevin
Alleyne, Jesse	Kaushal, Rajni
Bank-Jaffe, Leigh	Kensit, Michael
Beharry, Jerry	Kimmel, Kylie
BOULTON, Scott	Lukaskiewicz, David
Chen, Yiwen	Mackay, Trevor
Douglas, Blair	Morra, Katie
Himmelreich, Ryan	Perry, Keisha
Hipskind, Stephen	Polishiuk, Alex
Holland, Tom	Zaller, Craig

Ordinary Course Professionals

Bruce P. Clark P.C.	Edelman (aka Daniel J. Edelman Holdings,
ClearPort Technologies LLC	Inc.)
Computer Patent Annuities Limited	Fangda Partners
Connor Group	Flanagan, Barone & O'Brien, LLC
Dentons US LLP	Foster Garvey PC
Dorsey & Whitney LLP	Gallagher Bassett

Godfrey & Kahn
Hillis Clark Martin & Peterson P.S.
Husch Blackwell LLP
KLARQUIST SPARKMAN
Lasater & Martin, P.C.
Litchfield Cavo LLP
Mayer Brown LLP (Frankfurt)

Page Fura, P.C.
Perkins Coie LLP
Reilly, McDevitt & Henrich, P.C.
Simpactful, LLC
Stoel Rives
Zientek CFO Consulting LLC

Other Secured Parties (Lienholders)

ABF Freight System, Inc.
APL LOGISTICS
ARCBEST
BFG Corporation
Data2Logistics LLC
DHL EXPRESS (USA) INC
DHL World Express
Direct Transport, Inc
EXPEDITORS INT'L
EXPEDITORS TRADEWIN, LLC
FedEx (Federal Express Corp.)
FREIGHTQUOTE.COM INC.
IMC Logistics LLC - Pacific
J.B. Hunt Transport, Inc.
Kuehne + Nagel, Inc.
MARY JOYCE ALSTEEN
Oak Harbor Freight Lines, Inc.

OEC Freight Company INC
Old Dominion Freight Line
ONTRAC
Radiant Global Logistics Inc (Airgroup Corporation)
RAYMOND LEASING CORP
RXO LAST MILE INC.
SCREEN ACTORS GUILD INC
Sporting Goods Shippers Assoc. Inc.
TP Freight Lines
UPS
UPS Supply Chain Solutions, Inc.
XPO Global Forwarding, Inc.
XPO Logistics Global Forwarding (Last Mile)
YRC (RDWY)

Payment Processing Companies

Affirm Holdings, Inc.
American Express
CareCredit
Discover
Mastercard

PayPal
Synchrony
Visa
Vive

Top Retail Customers

AAFES.COM
Academy Sports and Outdoors, Inc.
Amazon.com
Beach Camera
Bert's Bikes And Sport
Best Buy
Brainstorm Logistics
Canadian Tire
CLUB PISCINE QUEBEC C.P.P.Q. INC.
Costco Wholesale
Dick's Sporting Goods Inc.

Fitness Town Inc
Flaman Fitness Edmonton
Lowe's
Nebraska Furniture Mart Inc.
Northern Fitness Solutions
Play It Again Sports
QVC
Rymax
SAMS CLUB
Scheel's
Target

Walmart

Taxing & Regulatory Authorities

Acadia Parish School Board	City of Louisville
Alabama Department of Revenue	City of Montrose
Allen Parish School board	City of New Orleans
ARIZONA DEPARTMENT OF REVENUE	City of Northglenn
ARKANSAS DEPARTMENT OF FINANCE	CITY OF PORTLAND
Ascension Parish	City of Pueblo
Association of Washington Business	City of Seattle - Rev & Consumer Affairs
Assumption Parish	City of Tacoma
Avoyelles Parish Sales Tax	City of Thornton
Beauregard Parish Sheriff Office	City of Tucson
Bienville Parish School Board	City of Westminster
Bossier City - Parish	City of Wheat Ridge
CA Dept of Tax and Fee Administration	Clark County Treasurer
Caddo Shreveport	Collector, Claiborne Parish Sl's Tax Dept.
Calcasieu Parish	COLORADO DEPARTMENT OF REVENUE
California Secretary of State	Colorado Secretary of State
CCA - Division of Taxation	COMMONWEALTH OF MASSACHUSETTS
City of Arvada	COMPTROLLER OF MARYLAND
City of Aurora	CT Commissioner of Revenue Services
City of Boulder	D.C. TREASURER
CITY OF CENTRAL	Delaware Division of Revenue
City of Colorado Springs	Desoto Parish
City of Commerce City	East Baton Rouge Parish & City Treasurer
City of Cortez	East Feliciana Parish Sales Tax Fund
City of Delta	Evangeline Parish Tax Commission
City of Denver	FLORIDA DEPARTMENT OF REVENUE
City of Durango	FRANCHISE TAX BOARD
City of Englewood	Franklin Parish School Board
CITY OF FLAGSTAFF	GEORGIA DEPT OF REVENUE
City of Fort Collins	Georgia Sales & Use Tax Division
City of Glendale, CO	Grant Parish Sheriff's Sales Tax Fund
City of Glenwood Springs	HAWAII STATE TAX COLLECTOR
City of Golden	IA Sales/Use Tax Processing
City of Grand Junction - SUT	Iberville Parish Sales Tax Department
City of Greeley	IDAHO STATE TAX COMMISSION
City of Greenwood Village	ILLINOIS DEPARTMENT OF REVENUE
City of Lafayette	Illinois Secretary of State
City of Lakewood	INDIANA DEPARTMENT OF REVENUE
City of Lamar	Internal Revenue Service
City of Littleton	IOWA STATE TREASURER
City of Lone Tree	
City of Longmont	

Jackson Parish, Louisiana Sales Tax
Collecting Agent (STCA)
Jefferson Davis Parish School Board
Jefferson Parish Sheriff's Office
KANSAS DEPARTMENT OF REVENUE
KANSAS RETAILERS COMPENSATING
USE TAX
KENTUCKY DEPARTMENT OF
REVENUE
Kentucky State Treasurer
LA Department of Revenue and Taxation
Lafayette Parish School Board
LaFourche Parish School Board
LaSalle Parish Sales Tax Fund
Lincoln Parish
Livingston Parish School Board
LOUISIANA DEPARTMENT OF
REVENUE
Maine Revenue Services
MASSACHUSETTS DEPARTMENT OF
REVENUE
Minnesota Department of Revenue
MISSISSIPPI STATE TAX COMMISSION
MISSISSIPPI TAX COMMISSION
MISSOURI DEPARTMENT OF
REVENUE
MONTANA DEPARTMENT OF
REVENUE
Morehouse Sales and Use Tax Commission
Natchitoches Tax Commission
ND Office of State Tax Commissioner
Nebraska Department of Revenue
NEBRASKA DEPT OF REVENUE
Nevada Department of Taxation
NEW HAMPSHIRE DEPT OF REVENUE
ADMINISTRATION
New Jersey Sales Tax
NEW MEXICO TAXATION AND
REVENUE DEPT.
NEW YORK STATE CORPORATION
TAX
NORTH CAROLINA DEPARTMENT OF
REVENUE
North Dakota Office of State Tax
Commissioner
NYS Sales Tax Processing

Ohio Bureau of Workers Compensation
Ohio Department of Taxation
OKLAHOMA SECRETARY OF STATE
OKLAHOMA TAX COMMISSION
Oregon Department of Revenue
Oregon Dept of Revenue
Oregon SECRETARY OF STATE
Ouachita Parish
PA Department of Revenue
Parish of Caldwell Sales Tax Fund
Parish of Catahoula
Parish of Concordia
Parish of EAST CARROLL
Parish of ST. Bernard
Parish of St. Mary
PENNSYLVANIA DEPARTMENT OF
REVENUE
Plaquemines Parish
Pointe Coupee Parish Sales and Use Tax
Rapides Parish Sales Tax Fund
Regional Income Tax Agency
RHODE ISLAND DIVISION OF
TAXATION
RI Tax Administrator
Richland Parish Tax Commission
Riverside County Treasurer-Tax Collector
Sabine Parish
Securities and Exchange Commission
SOUTH CAROLINA DEPARTMENT OF
REVENUE
South Carolina Tax Commission
South Dakota State Treasurer
St. Charles Parish School Board
St. Helena Parish Sheriff's Office
St. James Parish School Board
St. John the Baptist Parish SUT Office
St. Landry Parish School Board
St. Martin Parish School Board
State of Arkansas
STATE OF CONNECTICUT
State of Michigan
State of New Jersey
State of New Jersey Department of The
Treasury
State of New Mexico
Tangipahoa Parish School System

TAX COLLECTOR, MULTNOMAH
COUNTY
Tax Collector, Parish of St. Tammany
Tennessee Department of Revenue
Terrebonne Parish Sales Tax Fund
Texas COMPTROLLER OF PUBLIC
ACCOUNTS
Town of Carbondale
Treasurer of the State of Ohio
TREASURER, STATE OF MAINE
TX State Comptroller
Union Parish School Board
US CUSTOMS & BORDER
PROTECTION
US Department of Treasury
Utah State Tax Commission
Vermilion Parish School Board
VERMONT DEPARTMENT OF TAXES

Vernon Parish Sales Tax Department
Virginia Department of Taxation
Virginia State Corporation Commission
WA LABOR AND INDUSTRIES
Washington Parish Sheriff's Office
Washington Secretary of State
Washington State Department of Revenue
Webster Parish School Board
West Baton Rouge Parish
West Carroll Parish School Board
West Feliciana Parish
WEST VIRGINIA STATE TAX
DEPARTMENT
West Virginia Tax Department
Winn Parish School Board Sales & Use Tax
WISCONSIN DEPARTMENT OF
REVENUE
Wyoming Department of Revenue

United States Trustee Personnel and Bankruptcy Judges (New Jersey)

Alfaro, Adela
Altenburg, Andrew B., Jr.
Ardelean, Kirsten K.
Arendas, Francyne D.
Artis, Michael
Bielskie, Lauren
Callahan, Kevin
Clausen, Joanne E.
D'Auria, Peter J.
Dugan, Dianne P.
Fuentes, Neidy
Gambardella, Rosemary
Gerardi, David
Gravelle, Christine M.
Green, Tia
Hildebrandt, Martha
Kaplan, Michael B.
Kern, Joseph C.
Kropiewnicki, Daniel C.

McGee, Maggie
Meisel, Stacey
Nikolinos, Alexandria
Oppelt, Tina L.
Ortiz-Ng, Angeliza
Papalia, Vincent F.
Poslusny, Jerrold N., Jr.
Renyne, Heather
Schepacarter, Richard
Schneider, Robert J., Jr.
Shaarawy, Adam
Sherwood, John K.
Sodono, Anthony
Sponder, Jeffrey
Steele, Fran B.
Stives, James
Vara, Andrew R.
Wolf, Rachel
Ziemer, William J.

Utility Providers

China Telecom (America's) Corp
City of Oetz
City of Vancouver Utility Services
Clark Public Utilities
COMCAST CABLE COMMUNICATIONS

Comcast One
DIRECTV LLC
Eastern Municipal Water District
Frontier Communications Holdings, LLC
JMG Security Systems, Inc.

Level 3 Communications, LLC
(CenturyLink)
LOCAL WASTE SERVICES LTD
Metro Access Control
Moreno Valley Electric Utility
NORTHWEST NATURAL GAS

RecycleWise
VERIZON WIRELESS
Waste Connections of WA, Inc Vancouver
District
Waste Management, Inc.
ZAYO GROUP LLC

Top Vendors

ADP INC.
AMAZON MEDIA GROUP LLC
Amazon Web Services, Inc.
Angeion Group, LLC
Axian, Inc.
Cerence Operating Company
Coherent Solutions, Inc.
Core Health and Fitness, LLC (US)
DEVELOPMENTNOW INC
Digital One Corporation
DongYang SOPOP Co., Ltd. (US)
Go Configure, LLC
Grant Thornton LLP
GSPANN Technologies Inc.
Impact Tech, Inc.
Jiangsu Junxia Gym Equipment Co., Ltd
(US)
Koeppel Direct
Magnate Health Tech. Co., Ltd.
Magnate International Limit
Nantong Ironman Co., Ltd. (US)
NeoU LLC
Ningbo ShangYong Co., Ltd. (USR)
ODW LOGISTICS
ORACLE AMERICA, INC
Paypool LLC
QualityLogic, Inc.
Regence BlueCross BlueShield
Salesforce.com, Inc.
Sinosure
SLALOM, LLC
T. Rowe Price Trust Co
The Bluebird Group LLC
VI Technologies, Inc.
Wells Fargo Corporate Card
Xiamen Everesports Goods Co., Ltd.
Zhejiang Arcana Power Sports Tech. CO.,
LTD.

ZINC PRODUCTIONS LLC

Schedule 2

Parties in Interest Noted for Court Disclosure

Party Name	Relationship to Debtors¹	Relationship to FTI²
BowFlex Inc.	Debtor Affiliates	Current client
Credit Suisse, Zurich	Banks	Current client
Crystal Financial LLC d/b/a SLR Credit Solutions	Banks	Current client
Industrial And Commercial Bank Of China	Banks	Current client
JPMorgan Chase Bank, N.A.	Banks	Current client
Royal Bank of Canada	Banks	Current client
Wells Fargo Bank, National Association	Banks	Current client
ADOBE SYSTEMS, INC (ACH)	Material Contract Counterparties	Current client
DISH NETWORK	Material Contract Counterparties	Current client
KPMG LLP	Material Contract Counterparties	Current client
Fox Rothschild LLP	Debtor and Creditor Restructuring Professionals	Current client
Holland & Hart LLP	Debtor and Creditor Restructuring Professionals	Current client
Kelley Drye & Warren LLP	Debtor and Creditor Restructuring Professionals	Current client
McGuireWoods LLP	Debtor and Creditor Restructuring Professionals	Current client
Morgan, Lewis & Bockius LLP	Debtor and Creditor Restructuring Professionals	Current client
Sidley Austin LLP	Debtor and Creditor Restructuring Professionals	Current client
Renaissance Technologies LLC	Equity Shareholders	Former client

¹ This column lists the relationship(s) between the party and the Debtors as reported on the Debtors' Interested Party List.

² A "current client" is an entity for which there are, as of the date hereof, active matters on which FTI is engaged; a "former client" is an entity for which there are no active matters as of the date hereof, but there may in the future be active matters.

The Vanguard Group, Inc.	Equity Shareholders	Current client
DISH NETWORK	Top 30 Unsecured Creditors	Current client
FedEx (Federal Express Corp.)	Top 30 Unsecured Creditors	Current client
ACE American Insurance Company	Insurance Parties	Current client
AXIS Insurance Company	Insurance Parties	Current client
Berkley Insurance Company	Insurance Parties	Current client
Chubb	Insurance Parties	Current client
Federal Insurance Company	Insurance Parties	Current client
Hartford Fire Insurance Company	Insurance Parties	Current client
HDI Global Insurance Company	Insurance Parties	Current client
Lloyds of London - Beazley	Insurance Parties	Current client
National Union Fire Insurance Company of Pittsburgh, PA	Insurance Parties	Current client
Navigators Insurance Company, Inc.	Insurance Parties	Current client
The Hartford Insurance Group	Insurance Parties	Current client
Travelers Property Casualty Insurance Company	Insurance Parties	Current client
Twin City Fire Insurance Company	Insurance Parties	Current client
XL Insurance America Inc.	Insurance Parties	Current client
XL Specialty Insurance Company	Insurance Parties	Current client
Citizens Insurance Company of America	Letter of Credit & Surety Bond Parties	Current client
The Hanover Insurance Company	Letter of Credit & Surety Bond Parties	Former client
Dentons US LLP	Ordinary Course Professionals	Current client
Dorsey & Whitney LLP	Ordinary Course Professionals	Current client
Fangda Partners	Ordinary Course Professionals	Current client
Foster Garvey PC	Ordinary Course Professionals	Current client

Gallagher Bassett	Ordinary Course Professionals	Current client
Godfrey & Kahn	Ordinary Course Professionals	Current client
Hillis Clark Martin & Peterson P.S.	Ordinary Course Professionals	Former client
Husch Blackwell LLP	Ordinary Course Professionals	Current client
Litchfield Cavo LLP	Ordinary Course Professionals	Former client
Mayer Brown LLP (Frankfurt)	Ordinary Course Professionals	Current client
Perkins Coie LLP	Ordinary Course Professionals	Current client
Stoel Rives	Ordinary Course Professionals	Current client
ARCBEST	Other Secured Parties (Lienholders)	Current client
Data2Logistics LLC	Other Secured Parties (Lienholders)	Former client
DHL EXPRESS (USA) INC	Other Secured Parties (Lienholders)	Former client
FedEx (Federal Express Corp.)	Other Secured Parties (Lienholders)	Current client
J.B. Hunt Transport, Inc.	Other Secured Parties (Lienholders)	Current client
UPS	Other Secured Parties (Lienholders)	Current client
YRC (RDWY)	Other Secured Parties (Lienholders)	Current client
Affirm Holdings, Inc.	Payment Processing Companies	Current client
American Express	Payment Processing Companies	Current client
Discover	Payment Processing Companies	Current client
Mastercard	Payment Processing Companies	Current client
PayPal	Payment Processing Companies	Current client

Synchrony	Payment Processing Companies	Current client
Visa	Payment Processing Companies	Current client
Academy Sports and Outdoors, Inc.	Top Retail Customers	Current client
Amazon.com	Top Retail Customers	Current client
Costco Wholesale	Top Retail Customers	Current client
Lowe's	Top Retail Customers	Current client
Nebraska Furniture Mart Inc.	Top Retail Customers	Current client
QVC	Top Retail Customers	Current client
Target	Top Retail Customers	Current client
Walmart	Top Retail Customers	Current client
City of Fort Collins	Taxing & Regulatory Authorities	Current client
COMMONWEALTH OF MASSACHUSETTS	Taxing & Regulatory Authorities	Current client
Internal Revenue Service	Taxing & Regulatory Authorities	Current client
Parish of ST. Bernard	Taxing & Regulatory Authorities	Former client
Securities and Exchange Commission	Taxing & Regulatory Authorities	Current client
State of New Mexico	Taxing & Regulatory Authorities	Former client
US Department of Treasury	Taxing & Regulatory Authorities	Former client
COMCAST CABLE COMMUNICATIONS	Utility Providers	Former client
DIRECTV LLC	Utility Providers	Current client
Level 3 Communications, LLC (CenturyLink)	Utility Providers	Current client
VERIZON WIRELESS	Utility Providers	Current client
Waste Management, Inc.	Utility Providers	Current client
ZAYO GROUP LLC	Utility Providers	Current client
ADP INC.	Top Vendors	Current client
Amazon Web Services, Inc.	Top Vendors	Current client
Grant Thornton LLP	Top Vendors	Current client
Regence BlueCross BlueShield	Top Vendors	Current client

Salesforce.com, Inc.	Top Vendors	Current client
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